



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Principal Office: 10549 S KANSAS AVE  
P.O. BOX 593  
HAYWARD, WI 54843

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I LUCY GUNTHER of  
(Person responsible for accounts)

CITY OF HAYWARD WATERWORKS AND SEWER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/30/1998  
(Date)

CLERK-TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF HAYWARD WATERWORKS AND SEWER UTILITY**Utility Address:** 10549 S KANSAS AVE

P.O. BOX 593

HAYWARD, WI 54843

**When was utility organized?** 1/1/1915**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS LUCILLE A GUNTHER**Title:** CITY CLERK TREASURER**Office Address:**

P.O. BOX 593

HAYWARD, WI 54843

**Telephone:** (715) 634 - 2311**Fax Number:** (715) 634 - 5392**E-mail Address:** CTYCLERK@CHEQNET.NET

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** ANDERSON HAGER & MOE**Title:****Office Address:** ANDERSON HAGER & MOE

15766W S. FIRST ST

P.O. BOX 231

HAYWARD, WI 54843

**Telephone:** (715) 634 - 2653**Fax Number:** (715) 634 - 2456**E-mail Address:** CPAAHM@WIN.BRIGHT.NET**Date of most recent audit report:** 5/28/1998**Period covered by most recent audit:** CALENDAR YEAR 1997

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR WILLIAM L SWINTKOWSKI**Title:** CHAIRPERSON**Office Address:**P.O. BOX 593  
HAYWARD, WI 54843**Telephone:** (715) 634 - 2311**Fax Number:** (715) 634 - 5392**E-mail Address:****Name:** MRS. LUCILLE A GUNTHER**Title:** SUPERINTENDENT**Office Address:**P.O. BOX 593  
HAYWARD, WI 54843**Telephone:** (715) 634 - 2311**Fax Number:** (715) 634 - 5392**E-mail Address:** CTYCLERK@CHEQNET.NET

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**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

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**Names of members of utility commission/committee:**MR PETE BOWE  
MR WILLIAM L SWINTKOWSKI  
MR BRUCE WEST

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 9/5/1990**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	551,515	518,832	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	308,701	285,710	<b>2</b>
Depreciation Expense (403)	144,650	139,863	<b>3</b>
Amortization Expense (404)	7,933	7,933	<b>4</b>
Taxes (408)	52,563	50,952	<b>5</b>
<b>Total Operating Expenses</b>	<b>513,847</b>	<b>484,458</b>	
<b>Net Operating Income</b>	<b>37,668</b>	<b>34,374</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>37,668</b>	<b>34,374</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	29,145	27,736	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	14,061	15,917	<b>9</b>
Miscellaneous Nonoperating Income (421)	149	30	<b>10</b>
<b>Total Other Income</b>	<b>43,355</b>	<b>43,683</b>	
<b>Total Income</b>	<b>81,023</b>	<b>78,057</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>81,023</b>	<b>78,057</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	31,702	34,462	<b>13</b>
Amortization of Debt Discount and Expense (428)	0		<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	6,820	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0		<b>18</b>
<b>Total Interest Charges</b>	<b>38,522</b>	<b>34,462</b>	
<b>Net Income</b>	<b>42,501</b>	<b>43,595</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	163,660	120,065	<b>19</b>
Balance Transferred from Income (433)	42,501	43,595	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>206,161</b>	<b>163,660</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON CHECKING & SAVINGS ACCOUNTS	5,012	4
INTEREST ON SPECIAL ASSESSMENTS	5,764	5
INTEREST ON SPECIAL FUNDS-A/C 125	3,285	6
<b>Total (Acct. 419):</b>	<b>14,061</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
RETURN CHECK CHARGES	60	7
COLLECTION FEES	89	8
<b>Total (Acct. 421):</b>	<b>149</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	16,103		14,435		<b>30,538</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	1,201		192		<b>1,393</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>1,201</b>	<b>0</b>	<b>192</b>	<b>0</b>	<b>1,393</b>	
<b>Net income (or loss)</b>	<b>14,902</b>	<b>0</b>	<b>14,243</b>	<b>0</b>	<b>29,145</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	267,150	0	284,365	0	<b>551,515</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,892				<b>1,892</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>265,258</b>	<b>0</b>	<b>284,365</b>	<b>0</b>	<b>549,623</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,766,281	6,332,820	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,768,181	1,624,566	<b>2</b>
<b>Net Utility Plant</b>	<b>4,998,100</b>	<b>4,708,254</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	53,479	51,204	<b>6</b>
Special Funds (125)	63,956	59,774	<b>7</b>
<b>Total Other Property and Investments</b>	<b>117,435</b>	<b>110,978</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	109,684	1,813	<b>8</b>
Temporary Cash Investments (132)		180,898	<b>9</b>
Notes Receivable (141)	99,322	102,845	<b>10</b>
Customer Accounts Receivable (142)	111,595	105,344	<b>11</b>
Other Accounts Receivable (143)	3,720	9,564	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	73,443	72,707	<b>14</b>
Materials and Supplies (150)	13,895	11,236	<b>15</b>
Prepayments (165)	2,457	2,169	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>414,116</b>	<b>486,576</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	15,866	23,800	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>15,866</b>	<b>23,800</b>	
<b>Total Assets and Other Debits</b>	<b>5,545,517</b>	<b>5,329,608</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,483,339	1,483,339	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	206,161	163,660	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,689,500</b>	<b>1,646,999</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	103,062	106,201	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	371,504	394,968	<b>26</b>
<b>Total Long-Term Debt</b>	<b>474,566</b>	<b>501,169</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	205,000	0	<b>27</b>
Accounts Payable (232)	20,678	13,416	<b>28</b>
Payables to Municipality (233)	102,789	91,875	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	41,056	82,905	<b>31</b>
Interest Accrued (237)	22,735	23,997	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>392,258</b>	<b>212,193</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,989,193	2,969,246	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,545,517</b>	<b>5,329,607</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,475,669	4,124,332	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)	0	0			<b>2</b>
Utility Plant in Process of Reclassification (392)	0	0			<b>3</b>
Utility Plant Leased to Others (393)	0	0			<b>4</b>
Property Held for Future Use (394)	0	0			<b>5</b>
Construction Work in Progress (395)	153,768	12,512			<b>6</b>
Utility Plant Acquisition Adjustments (396)	0	0			<b>7</b>
Other Utility Plant Adjustments (397)	0	0			<b>8</b>
<b>Total Utility Plant</b>	<b>2,629,437</b>	<b>4,136,844</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	454,858	1,313,323	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>454,858</b>	<b>1,313,323</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,174,579</b>	<b>2,823,521</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	414,201	1,210,365			<b>1,624,566</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	40,634	104,016			<b>144,650</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,058	(1,058)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
	0				<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>41,692</b>	<b>102,958</b>	<b>0</b>	<b>0</b>	<b>144,650</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,035	0			<b>1,035</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,035</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,035</b>	<b>19</b>
<b>Balance End of Year</b>	<b>454,858</b>	<b>1,313,323</b>	<b>0</b>	<b>0</b>	<b>1,768,181</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	1.84%	2.55%				<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	9,119	6,913	2
Sewer utility	4,776	4,323	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>13,895</b>	<b>11,236</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			0	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,483,339	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>1,483,339</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
B BOND SPECIAL ASSESSMENT 1994B	01/28/1994	11/30/2033	5.13%	8,086	<b>1</b>
SPECIAL ASSESSMENT B BOND 1994A	01/28/1994	11/01/2034	5.13%	50,001	<b>2</b>
SPECIAL ASSESSMENT B BOND 1994B	01/28/1994	11/01/2034	5.13%	37,226	<b>3</b>
B BOND SPECAIL ASSESSMENT 1994B	01/28/1994	11/30/2033	5.13%	7,749	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>103,062</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Other Long-Term Debt (224)</b>					
SEWAGE TREATMENT	09/24/1993	09/24/2003	6.50%	35,000	<b>1</b>
ENGINEER FEES	11/04/1992	11/04/2002	6.50%	14,000	<b>2</b>
WATERWELL SYSTEM	01/20/1993	01/20/2003	6.50%	50,039	<b>3</b>
WORKING CAPITAL	11/17/1992	11/17/2002	6.50%	12,732	<b>4</b>
STATE TRUST FUND	10/09/1996	03/15/2016	6.75%	259,733	<b>5</b>
<b>Total for Account 224</b>				<b>371,504</b>	
<b>Notes Payable (231)</b>					
NEW RESERVOIR/WELL #6	04/20/1998	04/20/1999	5.60%	205,000	<b>6</b>
<b>Total for Account 231</b>				<b>205,000</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	82,905	1
<b>Accruals:</b>		
Charged water department expense	45,589	2
Charged electric department expense	0	3
Charged sewer department expense	6,974	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>52,563</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	82,905	6
Social Security taxes	10,871	7
PSC Remainder Assessment	636	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>94,412</b>	
<b>Balance end of year</b>	<b>41,056</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
SPECIAL ASSESS B BOND 1994A	228	2,627	2,637	218	1
SPECIAL ASSESSMENT B BOND 1994B	162	1,956	1,968	150	2
SPECIAL ASSESSMENT B BOND 1994A	37	432	434	35	3
SP ASSESS B BOND 1994B	35	417	418	34	4
<b>Subtotal</b>	<b>462</b>	<b>5,432</b>	<b>5,457</b>	<b>437</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
WORKING CAPITAL & ENG FEES	322	2,165	2,245	242	6
WATER WELL SYSTEM	875	3,810	4,043	642	7
SEWAGE TREATMENT	797	2,760	2,940	617	8
RIVER CROSSING	21,541	17,535	25,099	13,977	9
<b>Subtotal</b>	<b>23,535</b>	<b>26,270</b>	<b>34,327</b>	<b>15,478</b>	
<b>Notes Payable (231)</b>					
NEW WATER RESERVOIR	0	6,820	0	6,820	10
<b>Subtotal</b>	<b>0</b>	<b>6,820</b>	<b>0</b>	<b>6,820</b>	
<b>Total</b>	<b>23,997</b>	<b>38,522</b>	<b>39,784</b>	<b>22,735</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	762,896	0	0	2,206,350	0	<b>2,969,246</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	9,070	0	0	10,877	0	<b>19,947</b>	<b>2</b>
For Mains	0	0	0	0	0	<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>771,966</b>	<b>0</b>	<b>0</b>	<b>2,217,227</b>	<b>0</b>	<b>2,989,193</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
BARRON ELECTRIC CAPITAL CREDITS	53,479	2
<b>Total (Acct. 124):</b>	<b>53,479</b>	
<b>Special Funds (125):</b>		
REPLACEMENT RESERVE FUND	59,607	3
SPECIAL REDEMPTION FUND-WATER	1,521	4
SPECIAL REDEMPTION FUND-SEWER	2,828	5
<b>Total (Acct. 125):</b>	<b>63,956</b>	
<b>Notes Receivable (141):</b>		
CUSTOMER SPECIAL ASSESSMENTS	99,322	6
<b>Total (Acct. 141):</b>	<b>99,322</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	53,858	7
Electric		8
Sewer (Regulated)	57,737	9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>111,595</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	742	12
<b>Other (specify):</b>		
INTEREST RECEIVABLE	2,186	13
REPAIR REIMBURSEMENT	792	14
<b>Total (Acct. 143):</b>	<b>3,720</b>	
<b>Receivables from Municipality (145):</b>		
1998 HYDRANT RENTAL	73,443	15
<b>Total (Acct. 145):</b>	<b>73,443</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	2,457	16
<b>Total (Acct. 165):</b>	<b>2,457</b>	
<b>Extraordinary Property Losses (182):</b>		
ABANDONMENT WELL #5 PER PSC 3/6/97- 5 YRS-ACCT #404	15,866	17
<b>Total (Acct. 182):</b>	<b>15,866</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE	0	18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYROLL AND OTHER FRINGE BENEFITS ADVANCED BY CITY	62,163	19
1998 PRINCIPAL AND INTEREST ON DEBT PAID BY CITY	32,425	20
1998 INSURANCE PAID BY CITY	8,201	21
<b>Total (Acct. 233):</b>	<b>102,789</b>	
<b>Other Deferred Credits (253):</b>		
NONE		22
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,280,610	0	4,118,892	0	<b>6,399,502</b>	<b>1</b>
Materials and Supplies	8,016	0	4,549	0	<b>12,565</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	434,529	0	1,261,844	0	<b>1,696,373</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	767,431	0	2,211,788	0	<b>2,979,219</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,086,666</b>	<b>0</b>	<b>649,809</b>	<b>0</b>	<b>1,736,475</b>	
Net Operating Income	44,208	0	(6,540)	0	<b>37,668</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.07%</b>	<b>N/A</b>	<b>-1.01%</b>	<b>N/A</b>	<b>2.17%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,483,339	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	184,910	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,668,249</b>	
<b>Net Income</b>		
Net Income	42,501	5
<b>Percent Return on Proprietary Capital</b>	<b>2.55%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

May 19, 1999

Mrs. Lucille A. Gunther, City Clerk Treasurer  
City of Hayward Waterworks And Sewer Utility  
P.O. Box 593  
Hayward, WI 54843-0593

1998 Analytical Review DWCCA-2500-ELE

Dear Mrs. Gunther:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	263,214	1
<b>Total Sales of Water</b>	<b>263,214</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	862	2
Other Water Revenues (474)	3,074	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>3,936</b>	
<b>Total Operating Revenues</b>	<b>267,150</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	73,144	5
General Operating Expenses (680-690)	55,642	6
<b>Total Operation and Maintenance Expenses</b>	<b>128,786</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	40,634	7
Amortization Expense (404)	7,933	8
Taxes (408)	45,589	9
<b>Total Other Operating Expenses</b>	<b>94,156</b>	
<b>Total Operating Expenses</b>	<b>222,942</b>	
<b>NET OPERATING INCOME</b>	<b>44,208</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	593	31,556	73,627	4
Commercial	349	55,036	84,342	5
Industrial	8	26,812	17,115	6
<b>Total Metered Sales to General Customers (461)</b>	<b>950</b>	<b>113,404</b>	<b>175,084</b>	
Private Fire Protection Service (462)	19		4,977	7
Public Fire Protection Service (463)	1		73,443	8
Other Sales to Public Authorities (464)	19	6,826	9,496	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	3	92	214	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>992</b>	<b>120,322</b>	<b>263,214</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>	
LUNDA CONSTRUCTION	VERMONT AVE HYDRANT	56	103	<b>1</b>
MURPHY BROS	VERMONT AVE HYDRANT	32	95	<b>2</b>
SAWYER COUNTY FAIR ASSN	SPORTS CENTER SPRINKLER	4	16	<b>3</b>
<b>Total</b>		<b>92</b>	<b>214</b>	

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	73,443	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>73,443</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	862	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>862</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,892	7
<b>Other (specify):</b>		
WATER RECONNECTIONS	1,182	8
<b>Total Other Water Revenues (474)</b>	<b>3,074</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	25,536	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,220	3
Chemicals (630)	26,037	4
Supplies and Expenses (640)	4,035	5
Repairs of Water Plant (650)	3,053	6
Transportation Expenses (660)	1,263	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>73,144</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	25,812	8
Office Supplies and Expenses (681)	1,965	9
Outside Services Employed (682)	7,180	10
Insurance Expense (684)	3,759	11
Employees Pensions and Benefits (686)	16,242	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	684	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>55,642</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>128,786</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent	PROPERTY VALUE	41,056	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 VALUE OF METERS	507	<b>2</b>
<b>Net property tax equivalent</b>		<b>40,549</b>	
Social Security	GROSS PAYROLL	4,733	<b>3</b>
PSC Remainder Assessment	OPERATING REVENUES	307	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>45,589</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sawyer				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.199164				3
County tax rate	mills		4.308482				4
Local tax rate	mills		8.973643				5
School tax rate	mills		7.755315				6
Voc. school tax rate	mills		1.491536				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.728140</b>				10
Less: state credit	mills		1.237229				11
<b>Net tax rate</b>	mills		<b>21.490911</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.973643</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.246851</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>18.220494</b>				17
<b>Total Tax Rate</b>	mills		<b>22.728140</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.801671</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.490911</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.228643</b>				21
Utility Plant, Jan. 1	\$	2,216,679	2,216,679				22
Materials & Supplies	\$	6,913	6,913				23
<b>Subtotal</b>	\$	<b>2,223,592</b>	<b>2,223,592</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,223,592</b>	<b>2,223,592</b>				26
Assessment Ratio	dec.		1.004200				27
<b>Assessed Value</b>	\$	<b>2,232,931</b>	<b>2,232,931</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.228643</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>38,470</b>	<b>38,470</b>				30
Tax Equivalent per 1994 PSC Report	\$	41,056					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>41,056</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,378	88	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	87,723	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	20,879	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>89,101</b>	<b>20,967</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	49,683	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	38,300	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	3,633	0	20
<b>Total Pumping Plant</b>	<b>91,616</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	21,673	0	23
<b>Total Water Treatment Plant</b>	<b>21,673</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	13,322	0	24
Structures and Improvements (341)	0	2,015	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	1,466	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	87,723	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	20,879	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>110,068</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	49,683	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	38,300	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	3,633	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>91,616</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	21,673	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>21,673</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	13,322	24
Structures and Improvements (341)	0	0	2,015	25



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	109,971	304,886	<b>26</b>
Transmission and Distribution Mains (343)	1,287,793	40,495	<b>27</b>
Fire Mains (344)	0	0	<b>28</b>
Services (345)	204,242	8,393	<b>29</b>
Meters (346)	58,659	4,599	<b>30</b>
Hydrants (348)	132,134	8,820	<b>31</b>
Other Transmission and Distribution Plant (349)	1,370	0	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,807,491</b>	<b>369,208</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	<b>33</b>
Structures and Improvements (371)	0	0	<b>34</b>
Office Furniture and Equipment (372)	334	0	<b>35</b>
Computer Equipment (372.1)	2,420	977	<b>36</b>
Transportation Equipment (373)	9,665	0	<b>37</b>
Other General Equipment (379)	63,252	0	<b>38</b>
Other Tangible Property (390)	0	0	<b>39</b>
<b>Total General Plant</b>	<b>75,671</b>	<b>977</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,085,552</b>	<b>391,152</b>	
Common Utility Plant Allocated to Water Department	0	0	<b>40</b>
<b>Total utility plant in service</b>	<b>2,085,552</b>	<b>391,152</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	0	0	414,857	26
Transmission and Distribution Mains (343)	0	0	1,328,288	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	212,635	29
Meters (346)	1,035	0	62,223	30
Hydrants (348)	0	0	140,954	31
Other Transmission and Distribution Plant (349)	0	0	1,370	32
<b>Total Transmission and Distribution Plant</b>	<b>1,035</b>	<b>0</b>	<b>2,175,664</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	334	35
Computer Equipment (372.1)	0	0	3,397	36
Transportation Equipment (373)	0	0	9,665	37
Other General Equipment (379)	0	0	63,252	38
Other Tangible Property (390)	0	0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>76,648</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,035</b>	<b>0</b>	<b>2,475,669</b>	
Common Utility Plant Allocated to Water Department	0	0	0	40
<b>Total utility plant in service</b>	<b>1,035</b>	<b>0</b>	<b>2,475,669</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	10,966	<b>10,966</b>	1
February	0	0	11,727	<b>11,727</b>	2
March	0	0	11,298	<b>11,298</b>	3
April	0	0	11,499	<b>11,499</b>	4
May	0	0	15,928	<b>15,928</b>	5
June	0	0	14,935	<b>14,935</b>	6
July	0	0	15,897	<b>15,897</b>	7
August	0	0	15,832	<b>15,832</b>	8
September	0	0	13,827	<b>13,827</b>	9
October	0	0	12,750	<b>12,750</b>	10
November	0	0	11,742	<b>11,742</b>	11
December	0	0	11,789	<b>11,789</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>158,190</b>	<b>158,190</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use				1,220	14
Other utility use explanation:					15
FILL NEW RESERVOIR AND LINES	530				
WATER DOWN NEW ROAD	20				
WATER MAIN BREAKS	170				
HAYWARD INN FIRE	500				
Water pumped into distribution system				<b>156,970</b>	16
Less: Water sold				120,322	17
Losses and unaccounted for				<b>36,648</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>23%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				887	21
Date of maximum: 6/17/1998					22
Cause of maximum:					23
FILL NEW WATER RESERVOIR					
Minimum gallons pumped by all methods in any one day during reporting year				61	24
Date of minimum: 2/15/1998					25
Total KWH used for pumping for the year				193,441	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
BAY STREET	1	365	12	430,000	Yes	<b>1</b>
BAY STREET BACK UP	2	330	6	430,000	No	<b>2</b>
JOHNSON STREET	3	44	6	720,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	DEEP 1	DEEP 2	DEEP 3	<b>1</b>
Location	BAY STREET	BAY STREET	JOHNSON STREET	<b>2</b>
Purpose	S	S	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	FM	JOHNSTON	<b>5</b>
Year Installed	1915	1964	1979	<b>6</b>
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	500	300	400	<b>8</b>
Pump Motor or Standby Engine Mfr	US ELECTRICAL	FAIRBANKS MORSE	US ELECTRICAL	<b>9</b>
Year Installed	1915	1964	1979	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	30	25	30	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1915	1971	1998	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	OTHER	8
				9
Elevation difference in feet (See Headnote 3.)	120	120	53	10
Total capacity in gallons	50,600	150,000	510,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			13
				14
Points of application (wellhouse, central facilities, booster station, other)	OTHER			15
				16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			20
				21
				22
Is a corrosion control chemical used (yes, no)?	Y			23
				24
Is water fluoridated (yes, no)?	Y			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	4.000	6,638	0	0	0	6,638	1
M	D	4.000	7,158	0	0	0	7,158	2
P	D	4.000	39	0	0	0	39	3
A	D	6.000	21,575	0	0	0	21,575	4
M	D	6.000	7,112	0	0	0	7,112	5
P	D	6.000	16,503	52	0	0	16,555	6
A	D	8.000	2,380	0	0	0	2,380	7
M	D	8.000	1,610	0	0	0	1,610	8
P	D	8.000	15,348	450	0	0	15,798	9
P	S	8.000	0	1,110	0	0	1,110	10
A	D	10.000	9,714	0	0	0	9,714	11
M	D	10.000	377	0	0	0	377	12
M	T	10.000	100	0	0	0	100	13
P	D	10.000	23,259	5	0	0	23,264	14
A	D	12.000	1,574	0	0	0	1,574	15
P	D	12.000	280	0	0	0	280	16
P	T	12.000	0	2,480	0	0	2,480	17
<b>Total Within Municipality</b>			<b>113,667</b>	<b>4,097</b>	<b>0</b>	<b>0</b>	<b>117,764</b>	
<b>Total Utility</b>			<b>113,667</b>	<b>4,097</b>	<b>0</b>	<b>0</b>	<b>117,764</b>	



**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	595	0	0	0	595	104	1
M	0.750	99	0	0	0	99	9	2
M	1.000	339	12	0	0	351	50	3
M	1.250	9	2	0	0	11		4
M	1.500	20	0	0	0	20	2	5
M	2.000	28	0	0	0	28	2	6
M	2.500	1	0	0	0	1		7
M	3.000	3	0	0	0	3		8
P	4.000	3	0	0	0	3		9
P	6.000	3	0	0	0	3		10
P	8.000	1	0	0	0	1		11
<b>Total Utility</b>		<b>1,101</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>1,115</b>	<b>167</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	858	37	7	0	888	99	1
0.750	23	0	0	0	23	2	2
1.000	58	3	1	0	60	5	3
1.250	6	0	0	0	6	0	4
1.500	24	1	0	0	25	1	5
2.000	22	0	1	0	21	0	6
3.000	4	0	0	0	4	0	7
4.000	1	0	0	0	1	0	8
6.000	3	0	0	0	3	0	9
<b>Total:</b>	<b>999</b>	<b>41</b>	<b>9</b>	<b>0</b>	<b>1,031</b>	<b>107</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	603	246	2	2	0	35	888	1
0.750	6	17	0	0	0	0	23	2
1.000	5	46	1	7	0	1	60	3
1.250	0	6	0	0	0	0	6	4
1.500	4	17	2	2	0	0	25	5
2.000	0	14	2	4	0	1	21	6
3.000	0	2	0	1	0	1	4	7
4.000	0	0	1	0	0	0	1	8
6.000	0	1	0	1	0	1	3	9
<b>Total:</b>	<b>618</b>	<b>349</b>	<b>8</b>	<b>17</b>	<b>0</b>	<b>39</b>	<b>1,031</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0	0	0	0	<b>1</b>
Within Municipality	226	6	0	0	232	<b>2</b>
<b>Total Fire Hydrants</b>	<b>226</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>232</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	232
Number of distribution system valves end of year:	526
Number of distribution valves operated during year:	28

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

ACCT #600    SALARIES AND WAGES INCREASE \$7,613.    MORE LABOR SPENT ON MAINTAINING TRANSMISSION & DISTRIBUTION MAINS.    THIS RESULTED IN DECREASE IN SEWER UTILITY WAGES.

ACCT #630    CHEMICALS    INCREASE \$6,207.    ADDITIONAL COST TO CORRECT WATER QUALITY.

ACCT #640    SUPPLIES AND EXPENSES INCREASE \$2405.    INCLUDES LABORATORY TESTING ON QUALITY OF WATER.

ACCT #686    EMPLOYEE PENSION AND BENEFITS INCREASE \$6,517.    INCREASED LABOR. NEW UNION CONTRACT WITH COVERED EMPLOYEES INCREASED WAGES AND BENEFITS. HEALTH INSURANCE INCREASE.

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### Water Utility Plant in Service (Page W-08)

ACCT #316    SUPPLY MAINS    1,110 FEET OF MAINS ADDED PER PAGE W-15.

ACCT #341    STRUCTURES & IMPROVEMENTS    INCREASE \$2,015.    ROAD TO NEW STORAGE TANK.

ACCT #342    DISTRIBUTIONS & RESERVOIRS    NEW STORAGE TANK CONSTRUCTED AT COST OF \$304,886 PER PAGE W-14.

ACCT #343    TRANSMISSION & DISTRIBUTION MAINS    2,987 FEET OF MAIN INSTALLED DURING 1998.    CONNECTS TO NEW STORAGE TANK.    SEE W-15.

ACCT #372.1    COMPUTER EQUIPMENT.    ALLOCATED COST OF COMPUTER AND PRINTER ADDED FOR COST OF \$977.

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### Water Mains (Page W-15)

ALL MAIN ADDITIONS WERE FUNDED WITH WORKING CAPITAL IN SAVINGS ACCOUNT FROM PRIOR YEARS' SURPLUS.

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### Water Services (Page W-16)

1.000    2 ASSESSED OWNER @ \$600 PER PSC    CREDIT CONTRIBUTION IN AID ACCT #27

10 INSTALLED BY DEVELOPER.    BASED ON \$600 PER UNIT.

1.250    ASSESSED OWNER ACTUAL COST: 1 @ \$1,167.95 AND 1 @ \$702.32

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### Hydrants and Distribution System Valves (Page W-18)

NUMBER OF DISTRIBUTION VALVES OPERATED DURING YEAR LESS THAN 50%.    MANPOWER INSUFFICIENT IN 1998 BECAUSE OF OTHER PROJECTS.    WILL DO IN 1999.

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**SEWER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	283,075	1
<b>Total Sewage Operating Revenues</b>	<b>283,075</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	1,287	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	3	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>1,290</b>	
<b>Total Operating Revenues</b>	<b>284,365</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	96,703	8
Maintenance Expenses (831-834)	14,387	9
Customer Accounting & Collection Expenses (840-843)	14,042	10
Administrative and General Expenses (850-857)	54,783	11
<b>Total Operation and Maintenance Expenses</b>	<b>179,915</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	104,016	12
Amortization Expense (404)		13
Taxes (408)	6,974	14
<b>Total Other Operating Expenses</b>	<b>110,990</b>	
<b>Total Operating Expenses</b>	<b>290,905</b>	
<b>NET OPERATING INCOME</b>	<b>(6,540)</b>	

**SEWAGE OPERATING REVENUES**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	23	1,209	3,538	1
Commercial Revenues	2	104	304	2
Industrial Revenues	0	0	0	3
Revenues from Public Authorities	2	104	304	4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>27</b>	<b>1,417</b>	<b>4,146</b>	
Measured Service to General Customers (622)				
Residential Revenues	608	30,781	94,943	5
Commercial Revenues	338	61,348	163,755	6
Industrial Revenues	3	1,250	3,181	7
Revenues from Public Authorities	17	6,514	17,050	8
<b>Total Measured Service to General Customers (622)</b>	<b>966</b>	<b>99,893</b>	<b>278,929</b>	
Service to Public Authorities (623)	0	0	0	9
Service to Other Systems (624)	0	0	0	10
Other Sewerage Service (625)	0	0	0	11
Interdepartmental Service (626)	0	0	0	12
<b>Total Sewage Operating Revenues</b>	<b>993</b>	<b>101,310</b>	<b>283,075</b>	

**HIGH STRENGTH CONTRIBUTORS**

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

**OTHER OPERATING REVENUES (SEWER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1,287	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	1,287	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	0	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	0	
<b>Rent from Sewerage Property (634):</b>		
REFUND PRIOR YEAR EXPENSE	3	5
<b>Total Rent from Sewerage Property (634)</b>	3	
<b>Miscellaneous Operating Revenues (635):</b>		
NONE		6
<b>Total Miscellaneous Operating Revenues (635)</b>	0	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	0	



**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	36,183	1
Power and Fuel for Pumping (821)	11,468	2
Power and Fuel for Aeration Equipment (822)	38,124	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	9,438	8
Transportation Expenses (828)	1,490	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>96,703</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	658	11
Maintenance of Collection System Pumping Equipment (832)	2,137	12
Maintenance of Treatment and Disposal Plant Equipment (833)	7,733	13
Maintenance of General Plant Structures and Equipment (834)	3,859	14
<b>Total Maintenance Expenses</b>	<b>14,387</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	7,556	15
Flat Rate Inspections (841)		16
Meter Reading (842)	6,486	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>14,042</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	18,584	19
Office Supplies and Expenses (851)	2,641	20
Outside Services Employed (852)	9,961	21
Insurance Expense (853)	3,759	22
Employees Pensions and Benefits (854)	18,583	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	1,255	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>54,783</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>179,915</b>	

**TAXES (ACCT. 408 - SEWER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Social Security	GROSS PAYROLL	6,138	<b>1</b>
Local and School Tax Equivalent on Meters Charged by Water Department		507	<b>2</b>
PSC Remainder Assessment	OPERATING REVENUES	329	<b>3</b>
Other (specify): NONE			<b>4</b>
<b>Total tax expense</b>		<b>6,974</b>	

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	13,047	88	4
Structures and Improvements (311)	0	0	5
Service Connections, Traps, and Accessories (312)	165,754	9,018	6
Collecting Mains and Accessories (313)	1,450,863	0	7
Interceptor Mains and Accessories (314)	0	0	8
Force Mains (315)	407,987	0	9
Other Collecting System Equipment (316)	0	0	10
<b>Total Collection System</b>	<b>2,037,651</b>	<b>9,106</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0	0	11
Structures and Improvements (321)	9,878	0	12
Receiving Wells (322)	0	0	13
Electric Pumping Equipment (323)	376,456	0	14
Other Power Pumping Equipment (324)	0	0	15
Miscellaneous Pumping Equipment (325)	0	0	16
<b>Total Collection System Pumping Installations</b>	<b>386,334</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	68,208	0	17
Structures and Improvements (331)	413,043	0	18
Preliminary Treatment Equipment (332)	0	0	19
Primary Treatment Equipment (333)	310,045	0	20
Secondary Treatment Equipment (334)	536,995	0	21
Advanced Treatment Equipment (335)	0	0	22
Chlorination Equipment (336)	5,990	0	23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	149,399	0	25
Flow Metering and Monitoring Equipment (339)	56,636	0	26
Outfall Sewer Pipes (340)	0	0	27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>				
Land and Land Rights (310)	0	0	13,135	4
Structures and Improvements (311)	0	0	0	5
Service Connections, Traps, and Accessories (312)	0	0	174,772	6
Collecting Mains and Accessories (313)	0	0	1,450,863	7
Interceptor Mains and Accessories (314)	0	0	0	8
Force Mains (315)	0	0	407,987	9
Other Collecting System Equipment (316)	0	0	0	10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>2,046,757</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)	0	0	0	11
Structures and Improvements (321)	0	0	9,878	12
Receiving Wells (322)	0	0	0	13
Electric Pumping Equipment (323)	0	0	376,456	14
Other Power Pumping Equipment (324)	0	0	0	15
Miscellaneous Pumping Equipment (325)	0	0	0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>386,334</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)	0	0	68,208	17
Structures and Improvements (331)	0	0	413,043	18
Preliminary Treatment Equipment (332)	0	0	0	19
Primary Treatment Equipment (333)	0	0	310,045	20
Secondary Treatment Equipment (334)	0	0	536,995	21
Advanced Treatment Equipment (335)	0	0	0	22
Chlorination Equipment (336)	0	0	5,990	23
Sludge Treatment and Disposal Equipment (337)	0	0	0	24
Plant Site Piping (338)	0	0	149,399	25
Flow Metering and Monitoring Equipment (339)	0	0	56,636	26
Outfall Sewer Pipes (340)	0	0	0	27

**SEWER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	49,606	0	<b>28</b>
<b>Total Treatment and Disposal Plant</b>	<b>1,589,922</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	<b>29</b>
Structures and Improvements (371)	0	0	<b>30</b>
Office Furniture and Equipment (372)	2,754	0	<b>31</b>
Computer Equipment (372.1)	9,666	977	<b>32</b>
Transportation Equipment (373)	0	0	<b>33</b>
Other General Equipment (379)	87,126	796	<b>34</b>
Other Tangible Property (390)	0	0	<b>35</b>
<b>Total General Plant</b>	<b>99,546</b>	<b>1,773</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,113,453</b>	<b>10,879</b>	
Common Utility Plant Allocated to Sewer Department	0	0	<b>36</b>
<b>Total utility plant in service</b>	<b>4,113,453</b>	<b>10,879</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Other Treatment and Disposal Plant Equipment (341)	0	0	49,606	28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>1,589,922</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)	0	0	0	29
Structures and Improvements (371)	0	0	0	30
Office Furniture and Equipment (372)	0	(2,420)	334	31
Computer Equipment (372.1)	0	(7,246)	3,397	32
Transportation Equipment (373)	0	9,666	9,666	33
Other General Equipment (379)	0	0	87,922	34
Other Tangible Property (390)	0	0	0	35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>101,319</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>4,124,332</b>	
Common Utility Plant Allocated to Sewer Department	0	0	0	36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>4,124,332</b>	

**SEWER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	937	13	0	0	950	10	1
Sewer	6.000	47	1	0	0	48	0	2
Sewer	8.000	4	0	0	0	4	0	3
<b>Total Utility</b>		<b>988</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>1,002</b>	<b>10</b>	



**SEWER MAINS**

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

<b>Number of Feet</b>						
<b>Diameter in Inches (a)</b>	<b>First of Year (b)</b>	<b>Added During Year (c)</b>	<b>Retired During Year (d)</b>	<b>Adjustments Increase or (Decrease) (e)</b>	<b>End of Year (f)</b>	
4.000	6,683	0	0	0	<b>6,683</b>	<b>1</b>
6.000	16,446	0	0	0	<b>16,446</b>	<b>2</b>
8.000	76,749	0	0	0	<b>76,749</b>	<b>3</b>
10.000	13,240	0	0	0	<b>13,240</b>	<b>4</b>
12.000	11,024	0	0	0	<b>11,024</b>	<b>5</b>
15.000	175	0	0	0	<b>175</b>	<b>6</b>
18.000	1,848	0	0	0	<b>1,848</b>	<b>7</b>
24.000	538	0	0	0	<b>538</b>	<b>8</b>
<b>Total Utility</b>	<b>126,703</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>126,703</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

ACCT #820    SUPERVISION AND LABOR DECREASE \$9,077.    MORE LABOR ON WATER UTILITY FOR 1998.

ACCT #821    POWER FOR PUMPING INCREASE \$2,968.    SPRAY IRRIGATION SYSTEM IN FULL OPERATION.    CAPITAL CREDITS FROM FROM BARRON ELECTRIC GREATLY REDUCED.

ACCT #831    MAINT. OF SEWAGE COLLECTING SYSTEM DECREASE \$4428.    FEWER PROBLEMS WITH COLLECTION SYSTEM IN 1998 THAN IN 1997.

ACCT #833    MAINT. OF TREATMENT PLANT EQUIP. INCREASE \$4,916.    BLOWER FAILURE RESULTING IN COSTLY REPAIRS.

ACCT #852    OUTSIDE SERVICES EMPLOYED INCREASE \$3,591.    SOME ADDITIONAL ACCOUNTING AND SIGNIFICANT INCREASE IN LEGAL FEES DUE TO HOSPITAL SEWER ISSUE.

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### Sewer Utility Plant in Service (Page S-07)

ACCT #372    1997 AMOUNT INCLUDED COMPUTERS

ACCT #372.1    1997 AMOUNT ON THIS REPORT IS TRANSPORTATION EQUIPMENT \$9666  
1997 COMPUTER AMOUNT IS \$2,420 PLUS \$977 ADDITION IN 1998

ACCT #373    1997 AMOUNT SHOULD BE \$9666.    NO ADDITIONS OR DELETIONS IN 1998

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### Sewer Services (Page S-09)

4.000    3 OWNERS PAID @ \$760 PER PSC SCHEDULE TO CONTRIBUTION IN AID

10 DEVELOPER INSTALLED.    VALUE BASED ON \$760 EACH.

6.00    1 OWNER PAID ACTUAL COST OF \$997.12

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